

Author: Lowenthal/Cedillo Analyst: Angela Raygoza Bill Number: SB 713Related Bills: See prior Analysis Telephone: 845-7814 Amended Date: April 19, 2007Attorney: Douglas Powers Sponsor: _____**SUBJECT:** Farmworker Housing Credit/Partner's Distributive Share Of Credit Is Determined By Partnership Agreement☐ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.☐ TECHNICAL BILL – No program or fiscal changes to existing program.☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.☐ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.☐ MINOR AMENDMENT – Remainder of previous analysis of the bill as amended☒ April 9, 2007, still applies.☐ MINOR AMENDMENT – No change in approved position of _____.
See Comments below☒ OTHER – See comments below.**COMMENTS:**

This bill would consolidate the farmworker housing tax credit program into the state low-income housing tax credit program.

The April 19, 2007, amendments added a co-author and language to the Health and Safety Code that would specify the amount of farmworker housing credit that maybe allocated annually by the California Tax Credit Allocation Committee. In addition, the amendments also repealed the farmworkers housing credit authorized under the personal income tax law and the corporation tax law. As a result of the amendments, the "Technical Considerations" as discussed in the department's analysis of the bill as amended April 9, 2007, have been resolved. The remainder of that analysis still applies.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

Angela Raygoza

4/25/07